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CERTIFICATE OF EXPRESS MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail No. EV314905203US, with sufficient postage, in an envelope addressed to: Mail Stop After Final, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
Date: July 24, 2006 Name: James P. Naughton, Reg No 30,665 Signature: *James P. Naughton*

BRINKS
HOFFER
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Hideki Ito

Appln. No.: 10/057,603

Filed: January 24, 2002

For: AUDIO DEVICE CAPABLE OF PLAYING
BACK AUDIO FILES FROM A PLURALITY
OF SESSIONS

Examiner: Tan X. Dinh

Art Unit: 2627

Attorney Docket No: 9333/284

Mail Stop After Final
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached are:

- ☒ PTO Transmittal (in dup.), Amendment; and
- ☒ Return Receipt Postcard

Fee calculation:

- ☒ No additional fee is required.
- ☐ Small Entity.
- ☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
- ☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			X100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

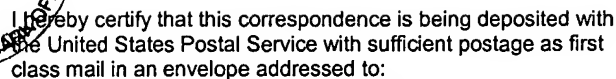
Fee payment:

- ☐ A check in the amount of \$_____ is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
- ☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

July 24, 2006
Date

James P. Naughton
James P. Naughton (Reg. No. 30,665)



July 24, 2006

Date of Deposit

James P. Naughton, Reg. No. 30,665

Name of Applicant, Assignee or Registered Representative


Signature

July 24, 2006

Date of Deposit

Our Case No. 9333/284

In re Application of:

Hideki Ito

Serial No.: 10/057,603

Filing Date: January 24, 2002

For: AUDIO DEVICE CAPABLE OF PLAYING
BACK AUDIO FILES FROM A PLURALITY OF
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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is timely filed on July 24, 2006 in response to the Office Action dated June 13, 2006, which was designated final. Applicant requests the entry of the following amendments to the claims in order to place the application in condition for allowance.